CHAPTER 245

TAXATION

HOUSE BILL 05-1189

BY REPRESENTATIVE(S) Soper, Jahn, Madden, McCluskey, Ragsdale, Solano, Todd, Vigil, Romanoff, McFadyen, and Merrifield;

also SENATOR(S) Tochtrop, Tapia, Taylor, and Tupa.

AN ACT

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING COURT-APPOINTED SPECIAL ADVOCATES, AND, IN CONNECTION THEREWITH, EXTENDING THE PERIOD FOR THE CONTRIBUTION DESIGNATION AND CHANGING THE NAME OF THE FUND.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 39-22-2302, Colorado Revised Statutes, is amended to read:

39-22-2302. Voluntary contribution designation - procedure. For income tax years commencing on or after January 1, 2002 JANUARY 1, 2005, but prior to January 1, 2005 JANUARY 1, 2008, the Colorado state individual income tax return form shall contain a line whereby each individual taxpayer may designate the amount of the contribution, if any, the individual wishes to make to the court-appointed special advocates (CASA) COLORADO CASA - A VOICE FOR ABUSED AND NEGLECTED CHILDREN fund created in section 39-22-2303.

SECTION 2. 39-22-2303, Colorado Revised Statutes, is amended to read:

39-22-2303. Contributions credited to the child abuse and neglect fund appropriation. (1) The department of revenue shall determine annually the total amount designated pursuant to section 39-22-2302 and shall report such amount to the state treasurer and to the general assembly. The state treasurer shall credit such amount to the court-appointed special advocates (CASA) COLORADO CASA - A VOICE FOR ABUSED AND NEGLECTED CHILDREN fund, which fund is hereby created in the state treasury. All interest derived from the deposit and investment of moneys in the fund shall be credited to the fund.

(2) The general assembly shall appropriate annually from the court-appointed

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

966 Taxation Ch. 245

special advocates (CASA) COLORADO CASA - A VOICE FOR ABUSED AND NEGLECTED CHILDREN fund to the department of revenue its costs of administering moneys designated as contributions to the fund. All moneys remaining in the court-appointed special advocates (CASA) COLORADO CASA - A VOICE FOR ABUSED AND NEGLECTED CHILDREN fund at the end of a fiscal year, after subtracting the appropriation to the department of revenue, shall be transferred to Colorado CASA, a Colorado nonprofit agency. Colorado CASA shall administer such moneys in furtherance of the work of Colorado CASA member agencies statewide.

SECTION 3. 39-22-2304, Colorado Revised Statutes, is amended to read:

39-22-2304. Repeal of part. This part 23 is repealed, effective January 1, 2006 JANUARY 1, 2009, unless the voluntary contribution to the court-appointed special advocates (CASA) COLORADO CASA - A VOICE FOR ABUSED AND NEGLECTED CHILDREN fund established by section 39-22-2303 is continued or reestablished by the general assembly acting by bill during PRIOR TO SAID DATE. the second regular session of the sixty-fourth general assembly. Prior to or during such session, a committee of reference in each house of the general assembly shall hold a hearing regarding the possible termination, continuation, or reestablishment of the voluntary contribution to the court-appointed special advocates (CASA) fund as provided for in this part 23.

SECTION 4. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: June 2, 2005